

**Illinois Department of Revenue
Regulations**

Title 86 Part 695 Section 695 Table of Contents
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TITLE 86: REVENUE

**PART 695
COUNTY MOTOR FUEL TAX**

Section

695.101	Nature of the County Motor Fuel Tax
695.105	Registration and Returns
695.110	Claims to Recover Erroneously Paid Tax
695.115	Jurisdictional Questions
695.120	Incorporation of Retailers' Occupation Tax Regulations by Reference
695.125	Penalties, Interest and Procedures
695.130	Effective Date

AUTHORITY: Implementing the County Motor Fuel Tax Law [55 ILCS 5/5-1035.1] and authorized by Section 2505-95 of the Civil Administrative Code of Illinois [20 ILCS 2505/2505-95].

SOURCE: Adopted at 25 Ill. Reg. 4971, effective March 23, 2001.